

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re:

SEARS HOLDINGS CORPORATION, *et al.*,

Debtors.¹
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Chapter 11

Case No. 18-23538 (RDD)

(Jointly Administered)

AFFIDAVIT OF SERVICE

I, Frank O'Dowd, depose and say that I am employed by Kroll Restructuring Administration LLC ("***Kroll***")², the claims and noticing agent for the Debtors in the above-captioned chapter 11 cases.

On April 29, 2022, at my direction and under my supervision, employees of Kroll caused the following document to be served by the method set forth on the Fee Application Service List attached hereto as **Exhibit A**:

- Monthly Fee Statement of Kroll Restructuring Administration LLC, as Administrative Agent to the Debtors, for the period from March 1, 2022 through March 31, 2022 [Docket No. 10414]

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

² On March 29, 2022, Prime Clerk LLC changed its name to Kroll Restructuring Administration LLC.

On April 29, 2022, at my direction and under my supervision, employees of Kroll caused the following document to be served by the method set forth on the Master Service List attached hereto as **Exhibit B**:

- Statement of the Debtors Certifying Compliance with Order Authorizing Debtors to Employ Professionals Used in the Ordinary Course of Business January 1, 2022 to March 31, 2022 [Docket No. 10415]

On April 29, 2022, at my direction and under my supervision, employees of Kroll caused the following document to be served via first class mail and email on United States Trustee Southern District of New York, Office of the United States Trustee for Region 2, Attn: Paul Schwartzberg, Richard Morrissey, 201 Varick St., Suite 1006, New York, NY, 10014, richard.morrissey@usdoj.gov, paul.schwartzberg@usdoj.gov:

- Post-Confirmation Corporate Quarterly Operating Report for the three-month period ended April 2, 2022 [Docket No. 10416]

Dated: May 3, 2022

/s/ Frank O'Dowd
Frank O'Dowd

State of New York
County of New York

Subscribed and sworn (or affirmed) to me on May 3, 2022, by Frank O'Dowd, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ OLEG BITMAN
Notary Public, State of New York
No. 01BI6339574
Qualified in Queens County
Commission Expires April 4, 2024

Exhibit A

Exhibit A

Fee Application Service List

Served as set forth below

NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE	EMAIL	METHOD OF SERVICE
Akin Gump Strauss Hauer & Feld LLP	Attn: Ira S. Dizengoff, Philip C. Dublin, Abid Qureshi, Sara L. Brauner						idizengoff@akingump.com pdublin@akingump.com aquireshi@akingump.com sbrauner@akingump.com	Email
Ballard Spahr LLP	Attn: David L. Pollack, Vincent J. Marriott, III	52nd Floor - Mellon Bank Center	1735 Market Street	Philadelphia	PA	19103	pollack@ballardspahr.com, marriott@ballardspahr.com	First Class Mail and Email
Ballard Spahr LLP	Attn: Leslie C. Heilman, Matthew G. Summers, Tobey M. Daluz, Laurel D. Roglen, Chantelle D. McClamb	919 N. Market Street	11th Floor	Wilmington	DE	19801	heilmanl@ballardspahr.com summersm@ballardspahr.com daluzt@ballardspahr.com roglenl@ballardspahr.com mcclambc@ballardspahr.com	First Class Mail and Email
Ballard Spahr LLP	Attn: Paul E. Harner, Alyssa E. Kutner	1675 Broadway	19th Floor	New York	NY	10019-5820	harnerp@ballardspahr.com kutnera@ballardspahr.com	First Class Mail and Email
Chambers of Honorable Robert D. Drain	Sears Chambers Copy	US Bankruptcy Court SDNY	300 Quarropas Street, Room 248	White Plains	NY	10601		Overnight Mail
Office of The United States Trustee for Region 2	Attn: Paul Schwartzberg & Richard Morrissey	201 Varick St.	Suite 1006	New York	NY	10014	richard.morrissey@usdoj.gov paul.schwartzberg@usdoj.gov	Overnight Mail and Email
Sears Holding Corporation	Attn: Stephen Sitley Esq., Luke J. Valentino, Esq., Rob Riecker	3333 Beverly Road		Hoffman Estates	IL	60179	rob.riecker@searshc.com luke.valentino@searshc.com mmeghji@miiipartners.com	First Class Mail and Email
Skadden, Arps, Slate, Meagher & Flom LLP	Attn: Paul Leake, Esq., Shana Elberg, Esq., and George R. Howard, Esq.						Paul.Leake@skadden.com Shana.Elberg@skadden.com george.howard@skadden.com	Email
Weil, Gotshal & Manges LLP	Attn: Ray C. Schrock, P.C., Jacqueline Marcus, Garrett A. Fail, Sunny Singh, Jared R. Friedmann, Jessie B. Mishkin, Esq.						ray.schrock@weil.com garrett.fail@weil.com jacqueline.marcus@weil.com sunny.singh@weil.com JeriLeigh.Miller@weil.com jessica.liou@weil.com Paloma.VanGroll@weil.com Jared.Friedmann@weil.com Jessie.Mishkin@weil.com	Email

Exhibit B

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Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to State of Michigan, Department of Treasury	AG and Assistant AG for the State of Michigan, Dept. of Treasury	Attn: Dana Nessel, Juandisha M. Harris 3030 W. Grand Blvd. Cadillac Place, Ste. 10-200 Detroit MI 48202	harrisj12@michigan.gov	Email
Proposed Counsel to Official Committee of Unsecured Creditors of Sears Holdings Corporation, et al.	Akin Gump Strauss Hauer & Feld LLP	Attn: Ira S. Dizengoff, Philip C. Dublin, Abid Qureshi, Sara L. Brauner One Bryant Park New York NY 10036	idizengoff@akingump.com pdublin@akingump.com aqureshi@akingump.com sbrauner@akingump.com	Email
Counsel to Svetlana Anderson ('Anderson')	Alderman & Alderman, LLC	Attn: Myles H. Alderman, Jr. 185 Asylum Street Hartford CT 06103	courts@alderman.com	Email
Attorneys for Aldine Independent School District	Aldine Independent School District	Attn: Pamela H. Walters, Johnetta Lang 2520 W.W. Thorne Drive Houston TX 77073	bnkatty@aldineisd.org	Email
As Agent Bayview Loan Servicing, LLC, the Bank of New York Mellon FKA the Bank of New York	Aldridge Pite, LLP	Attn: Jenelle C. Arnold 4375 Jutland Drive, Suite 200 P.O. Box 17933 San Diego CA 92177-0933	jarnold@aldridgepite.com	Email
Counsel to Morneau Shepell Ltd., in its capacity as administrator of the Sears Canada Inc. Registered Pension Plan	Allen & Overy LLP	Attn: Laura R. Hall & Joseph Badtke-Berkow 1221 Avenue of the Americas New York NY 10020	laura.hall@allenoverly.com joseph.badtke-berkow@allenoverly.com	Email
Counsel to Twentieth Century Fox Home Entertainment LLC	Alston & Bird LLP	Attn: James J. Vincequerra 90 Park Avenue New York NY 10016-1387	James.Vincequerra@alston.com	Email
Counsel to Twentieth Century Fox Home Entertainment LLC	Alston & Bird LLP	Attn: Leib M. Lerner 333 South Hope Street 16th Floor Los Angeles CA 90071	leib.lerner@alston.com	Email
Counsel to Sayville Menlo, LLC and Local Texas Tax	Ansell Grimm & Aaron, P.C.	Attn: Anthony J. D'Artiglio, Esq. 365 Rifle Camp Road Woodland Park NJ 07424	ajd@ansellgrimm.com	Email
Counsel to Community Unit School District 300	Archer & Greiner, P.C.	Attn: Allen G. Kadish, Lance A. Schildkraut 630 Third Avenue New York NY 10017	akadish@archerlaw.com lschildkraut@archerlaw.com	Email
Counsel to Rare Hospitality Management, LLC, Rare Hospitality International, Inc., Cheddars Casual Café, Inc., and Darden Restaurants, Inc.	Arent Fox LLP	Attn: Beth Brownstein 1301 Avenue of the Americas Floor 42 New York NY 10019	beth.brownstein@arentfox.com	Email

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Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel for AT&T and Turner Broadcasting Sales, Inc.	Arnold & Porter Kaye Scholer LLP	Attn: Brian J. Lohan, Esq., Ginger Clements, Esq. 70 West Madison Street Suite 4200 Chicago IL 60602	brian.lohan@arnoldporter.com ginger.clements@arnoldporter.com	Email
Counsel to Shinn Fu Company of America, Inc.	Ashford – Schael LLC	Attn: Courtney A. Schael, Esq. 100 Quimby Street Suite 1 Westfield NJ 07090	CSchael@AshfordNJLaw.com	Email
Counsel to City Choice Limited	ASK LLP	Attn: Edward E. Neiger, Jennifer A. Christian 151 West 46th Street 4th Floor New York NY 10036	eneiger@askllp.com jchristian@askllp.com	Email
Counsel for Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession	ASK LLP	Attn: Joseph L. Steinfeld, Jr., Esq., Gary D. Underdahl, Esq., Kara E. Casteel, Esq., Brigitte G. McGrath, Esq., Edward E. Neiger, Esq. & Marianna Udem, Esq. 2600 Eagan Woods Drive Suite 400 St. Paul MN 55121	jsteinfeld@askllp.com gunderdahl@askllp.com bmcrath@askllp.com kcasteel@askllp.com eneiger@askllp.com mudem@askllp.com	Email
Counsel for AT&T and Turner Broadcasting Sales, Inc.	AT&T Services Legal Department	Attn: James W. Grudus, Esq. One AT&T Way Room 3A115 Bedminster NJ 07921	Jg5786@att.com	Email
Interested Party	Austin Enterprises, LP.	Attn: J Connelly 5108 E. Clinton Way Ste. 109 Fresno CA 93727	jconnelly@austinenterpriseslp.com	Email
Counsel to 233 S. Wacker, LLC	Backenroth Frankel & Krinsky, LLP	Attn: Mark Frankel, Esq. 800 Third Avenue Floor 11 New York NY 10022	mfrankel@bfrklaw.com	Email
Counsel to American Greetings Corporation	Baker & Hostetler LLP	Attn: Ferve Khan 45 Rockefeller Plaza New York NY 10111	fkhan@bakerlaw.com	Email
Counsel to Brixmor Property Group, Inc., Federal Realty Investment Trust, and Fee Examiner	Ballard Spahr LLP	Attn: David L. Pollack, Vincent J. Marriott, III 52nd Floor - Mellon Bank Center 1735 Market Street Philadelphia PA 19103	pollack@ballardspahr.com marriott@ballardspahr.com	Email

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Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to The Macerich Company, Starwood Retail Partners, LLC, Acadia Realty Limited Partnership, C.E. John Company, Inc., Centennial Real Estate Co., GS Pacific ER, LLC, PGIM Real Estate, Vintage Real Estate, LLC, WBCMT 2007-C33 Independence Center, LLC, and White Plains Galleria Limited Partnership	Ballard Spahr LLP	Attn: Dustin P. Branch 2029 Century Park East Suite 800 Los Angeles CA 90067-2909	branchd@ballardspahr.com	Email
Counsel to Federal Realty Investment Trust, Acadia Realty Limited Partnership, PGIM Real Estate, Pacific Retail Group, WBCMT 2007-C33 Independence Center LLC, Starwood Retail Partners LLC, Kravco Company, Brixmor Property Group, Inc., Centennial Real Estate Co., CenterCal Properties, LLC, C. E. Johns Company, Inc., GEM Realty Capital, Inc., GS Pacific ER, LLC, The Macerich Company, Vintage Real Estate, LLC, White Plains Galleria Limited Partnership, and Fee Examiner	Ballard Spahr LLP	Attn: Leslie C. Heilman, Matthew G. Summers, Tobey M. Daluz, Laurel D. Roglen, Chantelle D. McClamb 919 N. Market Street 11th Floor Wilmington DE 19801	heilmanl@ballardspahr.com summersm@ballardspahr.com daluzt@ballardspahr.com roglenl@ballardspahr.com mcclambc@ballardspahr.com	Email
Counsel to C.J. Segerstrom & Sons, S-Tract LLC and FBA Holdings, Inc.	Ballard Spahr LLP	Attn: Paul E. Harner, Alyssa E. Kutner 1675 Broadway 19th Floor New York NY 10019-5820	harnerp@ballardspahr.com kutnera@ballardspahr.com	Email
Counsel to Aviation Mall NewCo, LLC, Holyoke Mall Company, L.P., JPMG Manassas Mall Owner LLC, Poughkeepsie Galleria LLC, Salmon Run Shopping Center, L.L.C., S&R Company of West Seneca NewCo, LLC, Washington Commons NewCo LLC, and DGI LS, LLC, Light 125 James West LLC, Shilington Plaza LLC	Barclay Damon LLP	Attn: Kevin M. Newman Barclay Damon Tower 125 East Jefferson Street Syracuse NY 13202	knewman@barclaydamon.com	Email
Counsel to Urschel Development Corporation	Barnes & Thornburg LLP	Attn: Mark R. Owens 11 S. Meridian Street Indianapolis IN 46204	mowens@btlaw.com	Email
Counsel to 3M Company, 3M Puerto Rico, and Meguiar's, Inc.	Barnes & Thornburg LLP	Attn: Zachary P. Heller 655 West Broadway, Suite 1300 San Diego CA 92101-8490		First Class Mail
Counsel to Retail Opportunity Investments Corp.	Bayard, P.A.	Attn: Evan T. Miller 600 N. King Street Suite 400 Wilmington DE 19801	emiller@bayardlaw.com	Email

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Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to BICO Associates GP	Beard & Savory, PLLC	Attn: Russell W. Savory 119 South Main Street Suite 500 Memphis TN 38103	russell.savory@gmail.com	Email
Counsel for True Value Company	Beck, Chaet, Bamberger & Polsky, S.C.	Attn: Devon J. Eggert, Esq. Two Plaza East, Suite 1085 330 East Kilbourn Avenue Milwaukee WI 53202	degger@bcblaw.net	Email
Counsel to Raven Associates c/o Aegis Investments, Inc.,	Belkin Burden Wenig & Goldman, LLP	Attn: Lewis A. Lindenberg 270 Madison Avenue New York NY 10016	llindenberg@bbwg.com	Email
Counsel to M&G Jewelers, Inc.	Bell Nunnally & Martin LLP	Attn: Russell W. Mills 2323 Ross Avenue Suite 1900 Dallas TX 75201	rmills@bellnunnally.com	Email
Counsel to PREP Hanover Real Estate LLC	Benesch, Friedlander, Coplan & Aronoff LLP	Attn: Michael J. Barrie, Kevin M. Capuzzi 222 Delaware Avenue Suite 801 Wilmington DE 19801	mbarrie@beneschlaw.com kcapuzzi@beneschlaw.com	Email
Counsel to MIDAMCO, an Ohio Limited Partnership	Benesch, Friedlander, Coplan & Aronoff LLP	Attn: William E. Schonberg, Esq. 200 Public Square Suite 2300 Cleveland OH 44114	wschonberg@beneschlaw.com	Email
Counsel to Brixton Provo Mall, LLC	Bewley, Lassleben & Miller, LLP	Attn: Ernie Zachary Park 13215 E. Penn Street Suite 510 Whittier CA 90602-1797	Ernie.park@bewleylaw.com	Email
Counsel to salesforce.com, Inc., Oath (Americas) Inc.	Bialson, Bergen & Schwab	Attn: Lawrence M. Schwab, Thomas M. Gaa 633 Menlo Ave. Suite 100 Menlo Park CA 94025	Tgaa@bbslaw.com	Email
Counsel to Wilshire Investments, LLC (formerly known as Wilshire Business Center, a California General Partnership)	Binder & Malter LLP	Attn: Michael W. Malter, Julie H. Rome-Banks 2775 Park Avenue Santa Clara CA 95050	michael@bindermalter.com julie@bindermalter.com	Email
Black & Decker (U.S.) Inc.	Black & Decker (U.S.) Inc.	701 E. Joppa Road MY005 Towson MD 21286		First Class Mail

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Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Kin Properties, Inc.; Aleff LLC; Arcolo Limited Partnership; Cansan Company, LLC; Fairsan Company LLC; Floreff LLC; Fundamentals Co LLC; Greenmich LLC; Hareff LLC; Hillsborough Associates; Jeffrey Sandelman, Alison Schreier and Tracey Brewer, Successor Co-Trustees of the Pasan Trust; Mantkin LLC; Musue LLC; Nathan Alison LLC; Sugencole LLC; Sugengran LLC; Sugengran LLC; and Sugensteve LLC	Blank Rome LLP	Attn: Jeffrey Rhodes 1825 Eye Street NW Washington DC 20006	JRhodes@BlankRome.com	Email
Counsel to Hansae Co. Ltd., Kin Properties, Inc.; Aleff LLC; Arcolo Limited Partnership; Cansan Company, LLC; Fairsan Company LLC; Floreff LLC; Fundamentals Co LLC; Greenmich LLC; Hareff LLC; Hillsborough Associates; Jeffrey Sandelman, Alison Schreier and Tracey Brewer, Successor Co-Trustees of the Pasan Trust; Mantkin LLC; Musue LLC; Nathan Alison LLC; Sugencole LLC; Sugengran LLC; Sugengran LLC; and Sugensteve LLC	Blank Rome LLP	Attn: Stanley B. Tarr, Evan J. Zucker 1271 Avenue of the Americas New York NY 10020	Tarr@BlankRome.com EZucker@BlankRome.com	Email
Counsel to Taylor Sorensen, as Person Representative of the Wrongful Death Estate of Jonathan Sorensen, Deceased, ("Sorensen")	Bleus & Associates, LLC	Attn: George Anthony Bleus, Esq. Attorneys at Law 2633 Dakota NE Albuquerque NM 87110	bleusandassociates@gmail.com	Email
Counsel to Amanda Gonzales	Borah, Goldstein, Altschuler, Nahins & Goidel, P.C.	Attn: Jeffrey C. Chancas 377 Broadway New York NY 10013		First Class Mail
Counsel to Sub-Zero Group, Inc., Sub-Zero Group West Inc., Sub-Zero Group Southwest LLC, Sub-Zero Group Southeast, Inc., Kenney Manufacturing Company	Borges & Associates, LLC	Attn: Wanda Borges, Esq., Sue L. Chin, Esq. 575 Underhill Blvd. Suite 118 Syosset NY 11791	bankruptcy@borgeslawllc.com wborges@borgeslawllc.com schin@borgeslawllc.com	Email
Counsel to iStar Jewelry LLC	Brach Eichler LLC	Attn: Anthony M. Rainone 101 Eisenhower Parkway Roseland NJ 07068-1067	arainone@bracheichler.com	Email
Counsel to 1803, LLC, and Camegaran, LLC	Briggs and Morgan, P.A.	Attn: James M. Jorissen 2200 IDS Center 80 South Eighth Street Minneapolis MN 55402	jjorissen@briggs.com	Email
Counsel to Brookfield Proprrty REIT Inc., as Agent	Brookfield Property REIT Inc.	Attn: Kristen N. Pate 350 N. Orleans St. Suite 300 Chicago IL 60654-1607		First Class Mail

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Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Hain Capital Group, LLC	Brown Rudnick LLP	Attn: Bennett S. Silverberg Seven Times Square New York NY 10036	bsilverberg@brownrudnick.com	Email
BST International Fashion Ltd.	BST International Fashion Ltd.	Attn: A.R. Shrinivasan Managing Director 39 Wang Kwong Rd, Ste 2301B, Skyline Tower, Kowloon Bay Kowloon Hong Kong		First Class Mail
Counsel to The Realty Associates Fund X, L.P.	Buchalter, A Professional Corporation	Attn: Paul M. Weister 16435 North Scottsdale Road Suite 440 Scottsdale AZ 85254-1754	pweiser@buchalter.com	Email
Counsel to Oracle America, Inc.	Buchalter, A Professional Corporation	Attn: Shawn M. Christianson 55 Second Street 17th Floor San Francisco CA 94105-3493	schristianson@buchalter.com	Email
Counsel to FedEx Supply Chain, Inc. and FedEx Custom Critical, Inc.	Buchanan Ingersoll & Rooney PC	Attn: Christopher P. Schueller 640 5th Avenue 9th Floor New York NY 10019	christopher.schueller@bipc.com	Email
Counsel to FedEx Supply Chain, Inc. and FedEx Custom Critical, Inc.	Buchanan Ingersoll & Rooney PC	Attn: Christopher P. Schueller, Terry A. Shulsky, Tyler S. Dischinger One Oxford Centre 301 Grant Street, 20th Floor Pittsburgh PA 15219-1410	terry.shulsky@bipc.com tyler.dischinger@bipc.com	Email
Counsel to Argonaut Insurance Company	Cadwalader, Wickersham & Taft LLP	Attn: Eric G. Waxman III, Anthony De Leo 200 Liberty St. New York NY 10281	Eric.Waxman@cwt.com Anthony.Deleo@cwt.com	Email
Counsel to the Marion Plaza, Inc. dba Eastwood Mall, Governor's Square Company dba Governor's Square Mall, Huntington Mall Company dba Huntington Mall, Meadowbrook Mall Company dba Meadowbrook Mall, Ohio Valley Mall Company dba Ohio Valley Mall, the Cafaro Northwest Partnership dba South Hill Mall, Spotsylvania Mall Company dba Spotsylvania Towne Centre and Howland Commons, LLC dba Howland Commons	Cafaro Management Company	Attn: Richard T. Davis 5577 Youngstown-Warren Rd. Niles OH 44446		First Class Mail
Counsel to SHLD Lendco, LLC	Cahill Gordon & Reindel LLP	Attn: Joel H. Levitin, Richard A. Stieglitz Jr. Eighty Pine Street New York NY 10005	jlevitin@cahill.com rstieglitz@cahill.com	Email

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Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Winners Industry Co., Ltd.	Calfee, Halter & Griswold LLP	Attn: H. Jeffreu Schwartz, Gus Kallergis, Ronald M. McMillan The Calfee Building 1405 East Sixth Street Cleveland OH 44114-1607	jschwartz@calfee.com gkallergis@calfee.com rmcmillan@calfee.com	Email
Counsel for California Department of Tax and Fee Administration	California Department of Tax and Fee Administration	Attn: Joan S. Huh 450 N Street, MIC: 82 Sacramento CA 95814	joan.huh@cdtfa.ca.gov	Email
Counsel to 14 Oaks Associates, LLC	Carmody MacDonald P.C.	Attn: Sarah J. Klebolt, Esq. 120 South Central Avenue Ste. 1800 St. Louis MO 63105	sjk@carmodymacdonald.com	Email
Counsel to Crossroads Joint Venture, LLC, Landlord of Kmart store # 9416	Carmody Torrance Sandak & Hennessy LLP	Attn: Marc J. Kurzman 707 Summer Street Stamford CT 06901	MKurzman@carmodylaw.com	Email
Counsel to Crossroads Joint Venture, LLC, Landlord of Kmart store # 9416	Carmody Torrance Sandak & Hennessy LLP	Attn: Thomas J. Sansone 195 Church Street P.O. Box 1950 New Haven CT 06509-1950	tsansone@carmodylaw.com	Email
Counsel to Naterra International, Inc.	Carrington, Coleman, Sloman & Blumenthal, L.L.P.	Attn: Jason M. Katz 901 Main Street, Suite 5500 Dallas TX 75202	jkatz@ccsb.com	Email
Counsel to the Bank of New York Mellon Trust Company and the Chase Manhattan Bank, N.A., Successor Trustees for the SRAC Unsecured PIK Notes (Top 20 Unsecured Creditor), SRAC Unsecured Notes, the SRAC Medium Term Notes (Top 5 Secured Creditor), Counsel to South Central GWB Co., Inc. ("South Central")	Carter Ledyard & Milburn LLP	Attn: James Gadsden and Aaron R. Cahn 2 Wall Street New York NY 10005	gadsden@clm.com bankruptcy@clm.com Dennis.roemlein@bnymellon.com	First Class Mail and Email
Counsel to ZG Apparel Group LLC , Studio 1 Div. of Shazdeh Fashions and The Libman Company	Certilman Balin Adler & Hyman, LLP	Attn: Richard J. McCord, Esq., Robert D. Nosek, Esq. 90 Merrick Avenue East Meadow NY 11554	rmccord@certilmanbalin.com rnosek@certilmanbalin.com	Email
United States Bankruptcy Court for the Southern District of New York	Chambers of Honorable Robert D. Drain	Sears Chambers Copy US Bankruptcy Court SDNY 300 Quarropas Street, Room 248 White Plains NY 10601		Overnight Mail
Counsel to Cardinal Health 110, LLC, Cardinal Health 112, LLC, and Cardinal Health PR 120, Inc., subsidiaries and affiliates of Cardinal Health, Inc., an Ohio Corporation, Top 20 Unsecured Creditor	Chiesa Shahinian & Giantomasi PC	Attn: Beth J. Rotenberg, Scott A. Zuber One Boland Drive West Orange NJ 07052	szuber@csglaw.com	Email

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Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Wells Fargo Bank, National Association	Choate, Hall & Stewart LLP	Attn: Kevin J. Simard, Jonathan D. Marshall Two International Place Boston MA 02110	ksimard@choate.com jmarshall@choate.com	Email
Counsel to MJ Holding Company, LLC	Chuhak & Tecson, P.C.	Attn: Christopher A. Pellegrini 30 South Wacker Drive Suite 2600 Chicago IL 60606	cpellegrini@chuhak.com	Email
Counsel to the City of Philadelphia/School District of Philadelphia and Water Revenue Bureau	City of Philadelphia Law Department	Attn: Megan N. Harper, Deputy City Solicitor Municipal Services Building 1401 JFK Boulevard, 5th Floor Philadelphia PA 19102-1595	Megan.Harper@phila.gov	Email
Counsel to Sakar International Inc., Eastern Prime Textiles Limited, Giza Spinning & Weaving Co., Bradshaw Westwood Trust, and BST International Fashion Ltd.	CKR Law LLP	Attn: Edward L. Schnitzer 1330 Avenue of the Americas 14th Floor New York NY 10019	eschnitzer@ckrlaw.com	Email
Counsel for Epicor Software Corporation f/k/a Activant Solutions, Inc.	Clark Hill PLC	Attn: Steven M. Richman 830 Third Avenue, Suite 200 New York NY 10022	srichman@clarkhill.com	Email
Counsel for Epicor Software Corporation f/k/a Activant Solutions, Inc., and Milton Manufacturing, LLC	Clark Hill PLC	Attn: Steven M. Richman, Nola R. Bencze 210 Carnegie Center, Suite 102 Princeton NJ 08540	srichman@clarkhill.com nbencze@clarkhill.com	Email
Counsel to Epicor Software Corporation f/k/a Activant Solutions, Inc.	Clark Hill Strasburger	Attn: Duane J. Brescia 720 Brazos Suite 700 Austin TX 78701	duane.brescia@clarkhillstrasburger.com	Email
Counsel to Agree Limited Partnership, Lakewood Shopping Center, LLC, Crossroads Centre II, LLC, and Ramco Jackson Crossing SPE	Clark Hill, PLC	Attn: David M. Blau 151 S. Old Woodward Ave. Ste. 200 Birmingham MI 48009	dblau@clarkhill.com	Email
Counsel to JPP, LLC, as agent under the Second Lien Credit Facility, IP/Ground Lease Term Loan Facility, the Consolidated Secured Loan Facility, ESL Investments, Inc. and its affiliates (including JPP, LLC, & JPP II, LLC) and Transform Holdco LLC and certain of its affiliates	Cleary, Gottlieb, Steen & Hamilton LLP	Attn: Sean A. O'Neal, Andrew Weaver, Rahul Mukhi, Jennifer Kennedy Park, Thomas J. Moloney, Abena A. Mainoo, Luke A. Barefoot, Kristin Corbett One Liberty Plaza New York NY 10006	soneal@cgsh.com aweaver@cgsh.com rmukhi@cgsh.com jkpark@cgsh.com tmoloney@cgsh.com amainoo@cgsh.com lbarefoot@cgsh.com kcorbett@cgsh.com	First Class Mail and Email
Counsel to Bonita Casa, LLC	Cohen & Grigsby, P.C.	Attn: William E. Kelleher, Jr., Helen Sara Ward 625 Liberty Avenue Pittsburgh PA 15222-3152	wkelleher@cohenlaw.com hward@cohenlaw.com	Email

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Master Service List

Served as set forth below

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Counsel to International Union (UAW), United Steelworkers (USW), and Workers United (WU)	Cohen, Weiss and Simon LLP	Attn: Richard M. Seltzer, Melissa S. Woods 900 Third Avenue 21st Floor New York NY 10022-4869	rseltzer@cwsny.com	Email
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Counsel for Kellogg Sales Company	Cole Schotz P.C.	Attn: General Counsel 901 Main Street Suite 4120 Dallas TX 75202		First Class Mail
Counsel to American Casting & Manufacturing Corp.	Colleran, O' Hara & Mills LLP	Attn: Steven C. Farkas, Esq. 100 Crossways Park Drive West Suite 200 Woodbury NY 11797	scf@cohmlaw.com	Email
Trustee for the Second Lien PIK Notes, the Holdings Unsecured Notes (8.00%), and the Holdings Unsecured PIK Notes (8.00%), and Top Creditor	Computershare Trust Company, N.A.	Attn: Michael A. Smith, Vice President – Corporate Trust 2950 Express Drive South, Suite 210 Islandia NY 11749	Michael.smith2@computershare.com	First Class Mail and Email
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Counsel to National Distribution Centers, LLC	Cozen O'Connor	Attn: Marl E. Felger 1201 N. Market Street Suite 1001 Wilmington DE 19801	mfelger@cozen.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Master Service List

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Counsel to Epicor Software Corporation f/k/a Activant Solutions, Inc.	Epicor Software Corporation	Attn: Larry Bercovich Senior Legal Counsel 4120 Dublin Blvd., Suite 300 Dublin CA 94568	lbercovich@epicor.com	Email
Counsel to Movant Bayview Loan Servicing, LLC, as servicer for The Bank of New York Mellon FKA the Bank of New York, as Trustee (CWALT 2007-HY4)	Fein, Such & Crane, LLP	Attn: Tammy L. Terrell Benoza, Esq. 1400 Old Country Road Suite C103 Westbury NY 11590		First Class Mail
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Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Master Service List

Served as set forth below

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Counsel to Cape Town Plaza LLC, New Westgate Mall LLC, STAG IV Cheektowaga, LLC, Cape Town Plaza LLC, New Westgate Mall LLC, STAG IV Cheektowaga, LLC, and OND Property, LLC	Goulston & Storrs PC	Attn: Trevor R. Hoffmann 885 Third Avenue 18th Floor New York NY 10022	thoffmann@goulstonstorrs.com	Email

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Master Service List

Served as set forth below

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Co-Counsel to Taubman Landlords and NW Properties Landlords, Relator Carl Ireland, Administrator the Estate of James Garbe	Halperin Battaglia Benzija, LLP	Attn: Donna H. Lieberman, Alan D. Halperin, Lige Gu 40 Wall Street 37th Floor New York NY 10005	dliberman@halperinlaw.net ahalperin@halperinlaw.net lgu@halperinlaw.net	Email
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Master Service List

Served as set forth below

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IRS Insolvency Section	Internal Revenue Service	Attn: Centralized Insolvency Operation P.O. Box 7346 Philadelphia PA 19101-7346	Mimi.M.Wong@irsounsel.treas.gov	First Class Mail and Email
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Master Service List

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Counsel to the Administrative Expense Claims Representative	Quinn Emanuel Urquhart & Sullivan LLP	Attn: Erika L. Morabito 1300 I Street NW Suite 900 Washington DC 20005	erikamorabito@quinnemanuel.com	Email
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Master Service List

Served as set forth below

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Counsel to Sante Marcoccia	Rich Michaelson Magaliff, LLP	Attn: Howard P. Magaliff 335 Madison Avenue 9th Floor New York NY 10017	hmagaliff@r3mlaw.com	Email
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Master Service List

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Master Service List

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Master Service List

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Master Service List

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Successor Trustee for the SRAC Unsecured PIK Notes, SRAC Unsecured Notes, and the SRAC Medium Term Notes	The Bank of New York Mellon Trust Company	Attn: Corporate Trust Administration 101 Barclay St., Floor 8W New York NY 10286		First Class Mail

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Master Service List

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Master Service List

Served as set forth below

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Master Service List

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Master Service List

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